

**EMERGENCY TELEPHONE USERS SURCHARGE—EXEMPT INTERSTATE  
REVENUE ELECTION FORM***Please read the instructions below before preparing this schedule.*

ACCOUNT NUMBER	REPORTING PERIOD
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<b>A TYPE OF SERVICE</b>	<b>B METHOD OF CALCULATING CHARGES NOT SUBJECT TO THE SURCHARGE</b>	<b>C ELECTION DATE</b>
	Books and records used in course of business.	
	Traffic or call pattern studies of service provided to customers within California. Interstate percentage used. _____% <i>(The studies shall be maintained and made available for review upon request by the BOE.)</i>	
	<b>For VoIP service only.</b> FCC Safe Harbor factor effective September 1st of previous year. Factor used: _____	

**Note:** Service suppliers who do not submit an election are required to report using the books and records method.

**INSTRUCTIONS**

The Emergency Telephone Users (911) Surcharge Law imposes a surcharge upon every service user of intrastate telephone communication service in this state, commencing on July 1, 1977. The definition of taxable services has been expanded to include Voice over the Internet Protocol (VoIP) service that allows any service user in this state to access the "911" emergency system by utilizing the digits 9-1-1, beginning January 1, 2009. Every service supplier (or billing aggregator authorized by a service supplier), including VoIP service suppliers, is required to collect the 911 surcharge from the service user in its normal billing for services. Also beginning January 1, 2009, a service supplier is permitted to choose between two (or three for a VoIP service supplier) optional methods of calculating the **interstate** portion of its charges. The service supplier **may elect** to use one of these optional methods for each type of service it provides **but** must use the elected method for that service for at least one calendar year before making a change in its election. The election does not need to be renewed annually; it will remain in effect for that service until another method is elected by submitting BOE-501-TEA, *Emergency Telephone Users Surcharge—Exempt Interstate Revenue Election Form* to the Board of Equalization (BOE).

**Column A. Type of Service.** Enter the type of service or services you provide, for example, landline, wireless, or VoIP, on the line for the method of calculation you are electing to use to report taxable service charges for that service.

**Column B. Method of Calculating.** Calculation methods available. (See note below for VoIP.)

**Column C. Election Date.** Any method chosen by a service supplier shall remain in effect for at least one calendar year from the election date.

**For VoIP service only.** The VoIP Safe Harbor factor is established by the FCC for determining a service supplier's interstate revenue for purposes of calculating the service supplier's contribution to the Federal Universal Service Fund. The FCC Safe Harbor factor in effect for VoIP service on September 1st of each year shall apply for the following calendar year for purposes of this method of calculation. Should the FCC establish a Safe Harbor factor for calculating a VoIP service supplier's interstate revenue that is greater than 75 percent or abolish the VoIP Safe Harbor factor entirely, this method of calculation will become invalid, in which case a VoIP service supplier may use an alternative method approved in advance by the BOE, which shall be available to all VoIP service suppliers.

PRINT NAME AND TITLE	SIGNATURE	TELEPHONE NUMBER (       )	DATE
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